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A SURVEY OF SCHOOL SUPPLY MANAGEMENT PROCEDURE
IN CERTAIN KANSAS SCHOOLS

being

A Thesis Presented to the Graduate
Faculty of the Fort Hays Kansas
State College in Partial Fulfillment
of the Requirements for the Degree
of Master of Science

by

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Date *July 23, 1953*

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Concerning Instructional Supplies 49

Instructional supplies are the materials which are used in the classroom to facilitate the learning process. These supplies are the materials which are used to teach the children and to make the learning process more effective. The supplies which are used in the classroom are the materials which are used to teach the children and to make the learning process more effective.

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CHAPTER I

INTRODUCTION AND RELATED LITERATURE

Introduction

School supply administration is big business, the magnitude of which is not measured solely in dollars and cents. The management of this business is one of the largest and most important in any school community.

DeYoung¹ links the manufacture of educational supplies and equipment with the publication of educational books which involves great expenditures.

Educators agree that the child is the primary objective of the school. School supplies are involved either directly or indirectly in the instructional activity of the child, therefore, their procurement and availability are of utmost importance to the schools' primary objective. The purchasing of school supplies is measured chiefly by the contribution it makes toward the child.

Reeder² reported that approximately ten per cent of the current funds in the typical school system go for school supplies.

¹ Chris A. DeYoung, Introduction to American Public Education (second edition; New York: McGraw-Hill Book Company, 1950), p. 495.

² Ward G. Reeder, The Fundamentals of Public School Administration (third edition; New York: Macmillan Company, 1951), p. 377.

In the Biennial Survey of Education³, statistics showed that the states in the West North Central Region of the United States, which included: (Minnesota, Missouri, North Dakota, Nebraska, Iowa, South Dakota, and Kansas), spent an average of ten per cent of the total amount of plant expenditures for the purchasing of supplies. Although Iowa, South Dakota, and Kansas did not list any figures on expenditures for supplies in this report, it would be reasonable to believe that the average of the four other states would be a representative figure. This report showed that the state of Minnesota spent seventeen per cent of the plant operating expenditures for supplies.

The organization of purchasing in most of the common school districts of Kansas with which this research is concerned, has not been such as to warrant the employment of a special purchasing agent. The duties of purchasing have therefore inevitably fallen upon the superintendent of schools. The superintendent entrusted with this responsibility must see to it that policies are adopted and administered which will facilitate the utilization of materials in the classroom in such quantities and at such times as they are needed.

³ Federal Security Agency, Office of Education, Biennial Survey of Education in the United States (chapter 2; Government Printing Office, 1950), p. 80.

The superintendent's activity as a purchasing agent covers the selecting, purchasing, distribution and storage of instructional supplies.

Mort and Reusser⁴ in quoting from Engelhardt and Engelhardt, list the following rules concerning the superintendents' relation to supply management:

1. The board of education should limit its activity in supply management to determining policies and exercising broad general control.
2. The board of education should place full responsibility on the superintendent of schools, as its chief executive officer, for determining all matters regarding supply management.
3. The superintendent must be held responsible for the plan of organization for supply management, irrespective of the size of the system.
4. In the office of the assistant superintendent in charge of business affairs should be centralized all the details of budgeting, purchasing, distributing, and accounting for supplies.
5. The machinery for purchasing and distributing supplies should be simple, efficient, and of standard procedure. Unnecessary delay and duplication of clerical work should be avoided.
6. There should be a permanent and continuing system of accounting which will show readily at any time the quantity of supplies on hand, the quantity distributed, and where used.
7. There should be a complete record of every transaction so that accurate knowledge regarding appropriations, expenditures, and bills outstanding is readily available.

⁴ Paul R. Mort and Walter C. Reusser, Public School Finance (first edition; New York: McGraw-Hill Book Company, Inc., 1941) p. 308.

8. The record should be continuous and cumulative.

9. All supplies (exclusive of perishable articles) should be purchased on competitive bids, but the assistant superintendent in charge of business affairs should have authority, within limits, to make special and emergency purchases without bids. Such special and emergency purchases should, however, be reduced to a minimum.

10. Accurate records of consumption of supplies per grade should be kept for each building so as to enable those responsible for the preparation of the annual budget to estimate future needs in terms of enrollment.

11. Unnecessary duplication of closely related types or items of supplies should be avoided. A standard list of the supplies used in the system should be adopted by the board of education and published. Each item should be accompanied by definite specifications and probable cost. Such list to be modified as necessity demands.

12. All records and transactions should conform to legal requirements.

Purchasing of school supplies has been taken too much for granted and in various instances has not kept pace with modern educational practices. This fact is substantiated with a statement by DeYoung⁵ in which he says,

Much school equipment is archaic. Although many teachers drive to school in this year's model of automobile, they use constantly in the classroom much equipment and many supplies of Model T vintage.

Failure to provide better supplies is due in part to the apathy of the general public; to restricted budgets, and to the failure of the classroom teacher to familiarize herself with the great variety and quality of up-to-date supplies and equipment.

⁵ DeYoung, op. cit., p. 495.

Early day school supply purchasing was a relatively simple procedure since only a few items were necessary for the one teacher school. As the educational program expanded and began to involve more pupils, teachers, and buildings, the necessity of specialized items of supplies and equipment increased. Today the modern city school system, according to Mort and Reusser⁶, has hundreds of different items of supplies in their storerooms. The cost of supplies has increased proportionately with the increase in total cost of education. Unless the purchasing, storing, and distribution of materials and supplies is carefully supervised and managed, there is likely to be waste and inefficiency in making available these items to those who need them.

Waller and Weber⁷ state that,

Millions of dollars of school funds are wasted annually because of inefficient and uneconomical methods of selection, purchasing and distributing of supplies, material, and equipment.

Trial and error methods of buying have proved to be very expensive and unnecessary.

Considering all the inadequacies and deterrents involved in school supply administration, it is only reasonable to believe that more investigation is desirable on this problem.

⁶ Mort and Reusser, op. cit., p. 305.

⁷ F. O. Waller and C. A. Weber, "Purchasing in Small School Systems," The American School Board Journal, 106:19, May 1943.

Related Literature

The related studies dealing with the general administration of school supplies have been fairly numerous, but as far as this writer was able to ascertain, there have been no studies similar to this one conducted in the State of Kansas. Furthermore, no other studies were found in the size schools included in this investigation concerning the instructional supply activity as viewed by the school administrator, the classroom teacher, and the supply companies.

The list of master degree theses, as found in the Fort Hays College Library, was checked for similarities. Additional checking was accomplished through visits with members of the Fort Hays College faculty. Mr. E. E. Stonecipher of Pittsburg, Kansas, Coordinator for the Kansas Council for Improvement of School Administration, was also consulted on this problem as this council was very interested in such a survey.

One study⁸ made by the editors of School Executive Magazine, dealt with 500 school superintendents who represented a cross section of top administrators of city systems whose school population was 5,000 and larger, had some similarity to this survey in the matter of selection of supplies.

⁸ "Purchasing Habits of Schools Surveyed," School Executive, 66:59, January, 1947.

Another study by A. F. Nienhuser,⁹ of Cleveland, Ohio, was concerned with the time of making purchases. This study also pertained to larger communities. Still another study by L. E. Parmenter¹⁰ had to do with the time of purchasing and payment of accounts by school boards. Englehardt and Englehardt's¹¹ interview with different supply houses presented some interesting comments which will be compared to a certain degree with parts of this study. All of these studies mentioned will be referred to at a later time in this thesis.

⁹ William C. Bruce, "Why Buy in June," American School Board Journal, 124:56, February, 1952.

¹⁰ L. E. Parmenter, "How to Keep Down Cost of School Supplies," School Executive, 70:54, October, 1950.

¹¹ N. L. Engelhardt and Fred Engelhardt, Public School Business Administration. New York: J. J. Little and Ives Company 1927. pp. 683-686.

CHAPTER II

STATEMENT OF PROBLEM AND METHOD OF PROCEDURE

The Problem

This study is concerned with the selecting, purchasing, storage and distribution of instructional school supplies. This area of the administrative activity was chosen for investigation, in part, because of the writers own interest and partly on the suggestion of the Kansas Council for the Improvement of School Administration.

The specific problem with which this investigation is concerned is to determine if there are some common practices of selecting, purchasing, storage and distribution of instructional school supplies in use by administrators in Kansas and to make a contribution toward the improvement of present practices of administration of school supplies.

Definitions

Instructional supplies. The term instructional supplies has been used in this investigation to mean the small, nonpermanent materials utilized by the school staff for day to day instructional purposes, maintenance and operation of the school plant, or janitorial service, which are usually consumed with use. Certain instructional equipment such as visual aids and laboratory equipment may also be considered.

Limitations and Scope

This research will include ninety common school districts in Kansas maintaining an elementary and a high school and whose teacher population is not less than fifteen nor more than thirty-five. These size schools were chosen because they are all under the supervision of one individual, the superintendent of schools. In addition to the fact just stated, it seemed to the writer that these schools were near enough the same size that their common problems would be somewhat similar. For the most part, the cities involved were the larger third class cities and the smaller second class cities in the State of Kansas.

Method of Procedure

The method of research used in this study is divided into two main parts. The first part deals with library research, and the second part deals with the preparation and distribution of three questionnaires.

The library research consisted mainly of checking through the Educational Index and the Readers Guide to Periodical Literature for pertinent information on the problems of the purchasing activity of schools. These references were then checked against the library's list of magazines on hand. Those periodicals not subscribed to by the Fort Hays State College Library were eliminated from the list.

(2) The remainder of the references were scanned and classified as usable and non-usable. Those references that were considered useful were further studied and notes were taken from them for later use.

Other library research included the reading of various chapters, on the general topic of school supply administration, in educational books as written by some of the outstanding authorities in the field of education. Included in this list of authorities were Moehlman, Sears, Mort and Reusser, Englehardt and Englehardt, DeYoung, and Reeder.

Consultations and visits with the writers major professor, other professors on the Fort Hays Faculty for the summer school session of 1952, as well as classroom teachers, principals, and superintendents helped provide a basis for the formulation of the questionnaires.

An interview with Mr. E. E. Stonecipher, Coordinator for the Kansas Council for the Improvement of School Administration, and Kenneth Rehage of the Midwest Administrative Center, University of Chicago, proved very beneficial for the general pattern of the survey.

A preliminary questionnaire was first drafted and sent to twelve administrators of schools in the mid-western section of Kansas who were considered by the writer to be men of good professional standing. This questionnaire was directed to the superintendent of schools and was divided into three divisions: (1) Selecting Instructional Supplies,

(2) Purchasing Instructional Supplies, and (3) Storage and Distribution of Instructional Supplies. The questions contained in this preliminary questionnaire were of the check-type, answered mostly by checking the column Yes or No. A few single-word or number write-in answer type questions were also used. Suggestions and comments were encouraged and a few very good suggestions were received. Of these twelve schools contacted, only ten replied to the questionnaire at an early enough date to be of use in further study.

From these preliminary questions and suggestions from ten administrators, a final questionnaire was prepared on the same order as the first one. (Appendix A) This questionnaire was sent to thirty administrators of schools in cities of the second class and to sixty school administrators of cities of the third class. The schools in these cities were all in common school districts supporting both an elementary and a high school.

A second questionnaire was prepared, after interviewing the manager of one supply house, and sent to four school supply companies which serve Kansas schools.

A third questionnaire was prepared for thirty classroom teachers who were all in attendance at Fort Hays State in the summer of 1953. The above mentioned questionnaires also appear in Appendix A.

TABLE I

ANALYSIS OF QUESTIONNAIRES RETURNED

Respondent	Number Sent	Number Returned	Per Cent Returned
Superintendents	90	74 *	82
Supply Companies	4	4	100
Classroom Teachers	30	30	100

* Actually 80 superintendents made returns, but only 74 were received at the time of tabulation.

The results of these questionnaires were studied and tabulated in per cent, wherever possible, and four columns were used for the tabulations. These columns used the headings: Yes, No, Sometimes, and No Answer. The headings Sometimes and No Answer were added to take care of some exceptions and for those who did not answer a question for some reason. The data were then compared with accepted principles of school business management as set forth by authorities in the field such as; Englehardt and Englehardt, Sears, Moehlman, and the Committee on Supply Research of National Association of Public School Business Officials.

CHAPTER III

SELECTING, PURCHASING, STORAGE AND DISTRIBUTION OF INSTRUCTIONAL SCHOOL SUPPLIES

Purchasing Philosophy

A written purchasing philosophy needs to be developed if a school is to have an effective and efficient purchasing program. A good purchasing policy is outlined by Hagman¹² in the following paragraph:

Purchasing policy should be developed by the board of education under concern for controlling over-all expenditure while educational needs are being met to best advantage. Most boards of education of small systems lack a policy in this important administrative function and as a consequence difficulty may arise as the professional administrator attempts to administer the service of supplies. In the interest of good administration, policy should declare who shall purchase, what kind of supplies and equipment may be purchased by the purchasing officer without special authorization other than that provided by the budget, what amount of money may be spent in a given transaction by the purchasing officer, what provisions are approved for the securing of discounts, what kind of reports are to be filed and at what times, what provisions are made for the review and appraisal of purchasing procedure, what controls are established for the cash disbursements by the purchasing officer, and what purchases are to be made by competitive bidding. Board policy should remove board members and board committees from actual purchasing action through procedures whereby the board as a whole or an authorized investigating committee of the board may direct the superintendent of schools to purchase particular items in the name of the board of education.

¹² Harlan L. Hagman, The Administration of American Public Schools (first edition; New York: McGraw-Hill Book Company, Inc., 1951), p. 276.

Table III of this survey shows that seventy-seven per cent of seventy-four Kansas schools do not have a written purchasing policy. Of the twenty-two per cent who indicated they had such a policy, none enclosed a copy with their return.

Determining Needs

Before any purchasing agent orders supplies, the need for supplies should be determined. The administrator, who usually acts in the capacity of purchasing agent, cannot possibly know the best supplies necessary to carry on the work in all teaching fields.

Teacher committees have been found very beneficial in selection of instructional supplies and equipment. Such committees study the specific needs and desires, then make recommendations for purchasing. It is reasonable to assume that persons who have used supplies should be in the best position to know the value of particular items. This fact has been well substantiated by the results of a questionnaire sent out to school superintendents by the editors of School Executive Magazine.¹³

A Questionnaire was sent to 100 school superintendents who represented a cross section of top administrators of city school systems in cities of 1,000 population and

¹³ "Purchasing Habits of Schools Surveyed," op. cit., p. 59.

larger. Replies were received from three hundred sixty-three schools. In reply to the question, "who in your system has a part in the selection of these products?" nine superintendents stated the decisions were made exclusively by them. Twenty-two reported that purchases were made on their own and sometimes on the recommendations of others. Ninety per cent stated their school product selection was based on advice from their school staff. Two of the replies mentioned school board members or school board committees as factors in product selection.

Further evidence is also disclosed from Table II of this report. Ninety-nine per cent of the school superintendents included in this survey indicated that purchases of instructional supplies were usually made on recommendations from teachers through the principals. Seventy per cent of the superintendents indicated that purchases were sometimes made solely by them without recommendation from persons using the supplies, while twenty-nine per cent answered this question negatively.

Table VIII signified that ninety-three per cent of the teachers participating in this survey had a voice in the selection of school supplies to be used by them, while seven per cent of these teachers said they had no voice in the selection of instructional supplies.

Whether or not committees are organized when supplies are being purchased, there should be co-operation between the purchasing department and the employees who will use the supplies.

Thus teachers should be consulted regarding the kind of supplies to be used under their direction, and janitors should have much to say about the type of supplies furnished them.¹⁴

Besides determining what to buy, it is also necessary for the purchasing committee to know how much to buy. Every teacher should determine how much of some particular item will be needed for the coming year and indicate the amount on an annual requisition to the superintendent. In estimating quantity of supplies needed a record of the quantities used in previous years should be kept on file and reference made to the same.

Table VIII of this study displays the fact that only fifty-seven per cent of the thirty classroom teachers, filling out questionnaires, have any records available of quantities of supplies used in previous years to assist them in preparing their next years requisition. Some of the forty-three per cent who disclosed the fact that they had no previous records available to assist them in making out their annual requisition, expressed a favorable opinion toward the practice of having such records available.

An estimate blank which principals and department heads may use to state their supply needs for the ensuing year is included in Appendix B. Other factors to be considered in regard to quantity should be the enrollment for

¹⁴ Reeder, op. cit., p. 379.

the coming year, the supply on hand, market conditions, and the addition of possible new courses. Over purchasing in quantity may result in waste; while insufficient quantity may develop inefficiency in the progress of the school's program.

Nearly every teacher has had occasion to see the waste resulting from random purchasing, or perhaps has used materials soiled with age. Although no research was found on this problem that would prove a specific point, one school, which has delegated the purchasing responsibilities of school supplies to a business manager, stated that it still had some items in stock that have been there for seven years.

Mort and Reusser¹⁵ list six issues upon which the question of the improvement in methods of selection are based:

1. Determination of relation of selection of equipment and supplies to the aims of education.
2. Determination of responsibility for selection.
3. Determination of the particular equipment and supplies needed.
4. Determination of the importance of the job analysis in the procedure of selection.
5. Determination of the characteristics of written specifications.
6. Determination of the quantity of equipment and supplies necessary per unit.

Standardization of supplies has proven to be an important economical factor in the selection of school

¹⁵ Mort and Reusser, op. cit., p. 311.

supplies. Without certain standards it is quite possible that various teachers will use more of a certain type of supply than is actually necessary. It is true that these variations probably exist in all schools due to the individual differences of teachers and the grade or the department taught by the teacher. Different standards should be established for these different areas of teaching.

One of the purposes of standardization is to set up units of consumption that will simplify the estimation of needs for particular departments. Another purpose is to determine the quality of material desired. Mort and Reusser¹⁶ give the findings of O'Dell regarding standardization.

O'Dell found that many items of school supply were eliminated through standardization. He found, for example that through this process the number of items was reduced from 124 to 69--a reduction of 43 per cent. The process eliminated only unnecessary supplies, and not any that were needed by the pupils. The elimination of many items from the original unstandardized lists was due to the fact that many items were requisitioned by a relatively small number of teachers. When agreement was reached concerning any item, it was found that a much smaller number of different items met all needs.

Under no circumstances should the standardization become so rigid that limitations will be placed on the instructional program.

¹⁶ Ibid., p. 315.

TABLE II

PERCENTAGE OF REPLIES BY SEVENTY-FOUR KANSAS SUPERINTENDENTS
ON THE SELECTION OF SCHOOL SUPPLIES *

	YES	NO	SOME- TIMES	NO ANSWER
1. Are purchases of instructional supplies usually made on recommendations from your teachers through your principal (s)?	99	0	0	1
2. Are purchases sometimes made solely by you without recommendations from persons using the instructional supplies?	70	29	0	1
3. Do you believe that a teacher committee, to study the needs and wants of the staff and make recommendations for purchasing, would work out satisfactorily in your school?	46	49	1	4
4. Do the custodians have a voice in the selection of janitorial supplies?	100	0	0	0
5. Do you make a selection of visual aid supplies and equipment from one concern without making a comparison with other distributors?	0	99	1	0
6. Do you occasionally select library books, or reference books for your elementary school library without consulting your elementary principal?	45	55	0	0
a. Do you purchase a complete pupil list of Kansas State Reading Circle Books for your elementary school?	70	29	1	0
b. Does your elementary school have a central library?	38	62	0	0

TABLE II (continued)

PERCENTAGE OF REPLIES BY SEVENTY-FOUR KANSAS SUPERINTENDENTS
ON THE SELECTION OF SCHOOL SUPPLIES *

	YES	NO	SOME- TIMES	NO ANSWER
7. Do you as an administrator feel that too much of your time is taken up by salesmen?	58	38	4	0
8. Would you favor a definite interviewing period for salesmen of about two weeks duration, after inventories and requisitions have been carefully checked and tabulated?	45	47	0	8
9. Do you ask salesmen to notify you in advance of the day of coming to your school?	22	74	4	0
a. If your answer to # 9 is no, do you believe the practice would be a good one?	73	27	0	-

* This survey concerns common school districts whose teacher population is not less than fifteen nor more than 35.

Table II shows that opinions of the superintendents were about equally divided on the question of whether teacher committees to study the needs and wants of the staff and to make recommendations for purchasing would work out successfully in the schools surveyed. Forty-six per cent of the superintendents answered the question yes, forty-nine per cent answered the question negatively, one per cent said sometimes, and four per cent gave no answer to the question. One administrator, who answered the question in the affirmative, stated that teachers were not inclined to do the necessary work.

One hundred per cent of the superintendents in this survey declared that the custodians had a voice in the selection of janitorial supplies. This practice is in full agreement with authorities in the field of education.

The data indicate that ninety-nine per cent of the superintendents make a comparison of visual aid supplies and equipment, with other distributors before making a purchase. One superintendent indicated that he did not make this type of comparison before selecting his product.

Forty-five per cent of the superintendents contacted indicated that they occasionally selected library books or reference books for use in the elementary school library without consulting the elementary principal, while fifty-five per cent stated that they did not make selections without the approval or recommendation from the principal.

Kansas State Reading Circle books were purchased by seventy per cent of the administrators for the elementary school library; twenty-nine per cent of the administrators stated they did not purchase the books, and one per cent of the administrators indicated that they sometimes purchased the complete list for their schools.

Only thirty-eight per cent of the respondents showed that they had a central library in their elementary school. Sixty-two per cent indicated they had no central library. One superintendent reported they would have a central library if they could afford a librarian.

Fifty-eight per cent of the administrators that answered the questionnaire felt that too much of their administrative time was taken up by salesmen. Thirty-eight per cent of administrators did not believe that salesmen took up too much of their time, while four per cent said that salesmen sometimes took too much administrative time. Some of the superintendents who answered the question yes, made the comment that salesmen were often very helpful and offered a service of educational value.

Forty-five per cent of administrators answering the questionnaire indicated that they would favor a definite interviewing period of about two weeks duration, after inventories and requisitions had been carefully checked and tabulated. Forty-seven per cent of those answering the same question were not in favor of such a practice and eight per

cent did not answer the question. One administrator reported that they used a similar system of interviewing except that they used only three days for the interviews. If an interviewing policy were put into effect by a large group of superintendents, there would have to be a definite schedule for the schools and salesmen so as to avoid conflicts.

A certain superintendent of schools in Kansas kept note during a recent year of the number of calls made by salesmen of janitorial supplies only. The record at the end of the school year showed that thirty-two salesmen had called on the school.

Twenty-two per cent of the superintendents in this survey said that they asked salesmen to notify them in advance of the day of their coming to call. Seventy-four per cent said that they did not ask the salesmen to notify them before calling and four per cent indicated that they followed this practice sometimes. Of the superintendents who indicated that they did not follow the practice of asking salesmen to notify them in advance of their coming, seventy-three per cent thought that the idea would be a good one.

Purchasing Instructional Supplies

Reeder states that,

The amount of supplies to be purchased at one time will depend upon several factors, such as the amount of the budget available for supplies, the amount of storage

space available, and the condition of the supply market.¹⁷

Bids

After the needs have been determined for the next school year, a supply list with specifications should be prepared by the purchasing agent or by a purchasing committee. The specifications should include the items desired, date of delivery, place of delivery and whether bids are to be made on the order.

The requirement for purchasing on bids is specified in the laws of many of the states. According to Mort and Reusser¹⁸ a minimum amount is usually specified and any purchase over this amount must be made by competitive bidding.

The Kansas Law¹⁹ on expenditures and contracts states:

No expenditures involving an amount greater than two hundred dollars shall be made except in accordance with the provisions of a written contract, and no contract involving an expenditure of more than five hundred dollars for the purpose of erecting any public buildings or making any improvements shall be made except upon sealed proposals and to the lowest responsible bidder. (sec. 72-1818, G.S. 1935.)

¹⁷ Reeder, op. cit., p. 381.

¹⁸ Mort and Reusser, op. cit., p. 318.

¹⁹ State Superintendent of Public Instruction, Kansas School Laws, Kansas State Printer, 1948. p. 396.

In reply to the question, "How large do you feel a purchase should be before it is open for bids on a competitive basis, Table III shows that thirty-three per cent of the seventy-four superintendents contacted gave the figure of five hundred dollars. Twenty per cent of the superintendents felt the amount should be two hundred dollars. Three hundred dollars was indicated by fifteen per cent of those replying and fourteen per cent believed that one hundred dollars should be the amount of such a purchase. One superintendent indicated seven hundred and fifty dollars and another superintendent stated one thousand dollars. It should be observed that these amounts are not necessarily the amounts that each of these superintendents actually used when placing an order for bidding purpose, but rather an indication of the way they feel on the matter.

Three of the supply houses, as indicated by Table V gave the amount of four hundred dollars as the average amount on which their companies were usually asked to make bids. One company stated the five hundred dollars was the average amount on which they usually were asked to make bids.

To improve the purchasing procedures of a school district, one supply company suggested that the asking for bids on orders of less than two hundred and fifty dollars be prohibited. This same company related that very few schools ask for bids, but that small schools were beginning to use this procedure.

TABLE III

PERCENTAGE OF REPLIES BY SEVENTY-FOUR KANSAS SUPERINTENDENTS
RELATIVE TO THE PURCHASING OF INSTRUCTIONAL SUPPLIES

	Yes	No	Some- times	No answer				
1. Does your school have a written purchasing policy?	22	77	0	1				
2. Do you use purchase order blanks for other than local purchases?	57	39	0	4				
3. Does your school place one annual order for instructional supplies?	66	30	0	4				
If your answer to number 3 is yes:								
a. Do you feel that an annual order is more economical?	88	12	0	-				
b. What month of the year do you place your order?								
<u>Month</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>
<u>Per cent</u>	2	2	11	21	30	26	4	4
4. Does your school join together with adjoining school systems in a co-operative buying program to secure greater economy?	0	99	0	1				
If your answer to number 4 is no:								
a. Do you believe that co-operative purchasing could be worked out successfully in your county, league, or neighboring schools?	32	58	0	10	27			

TABLE III (continued)

PERCENTAGE OF REPLIES BY SEVENTY-FOUR KANSAS SUPERINTENDENTS
RELATIVE TO THE PURCHASING OF INSTRUCTIONAL SUPPLIES

	Yes	No	Some- times	No answer
b. Would you favor co-operative buying of instructional supplies if your school could realize a saving?	66	22	0	12
5. Is the lowest price for the quality desired always the practice when buying instructional supplies for your school?	51	46	0	3
6. Does your school constantly keep on the alert for instructional supplies which most nearly meet the requirements and which can be purchased at a lower cost?	85	14	0	1
7. Are local concerns given preference in supplying some of the instructional supplies if their price is within ten per cent of other suppliers and the quality is as good?	78	18	1	3
8. How large do you feel a purchase should be before it is open for bids on a competitive basis?				
<u>Amount</u> <u>\$50</u> <u>\$100</u> <u>\$200</u> <u>\$300</u> <u>\$400</u> <u>\$500</u> <u>More</u>				
<u>Per cent</u> 0 14 20 15 0 33 2				
9. Does your school usually make payment of accounts for instructional supplies within:				
<u>Days</u> <u>thirty</u> <u>sixty</u> <u>ninety</u>				
<u>Per cent</u> 78 19 3				

If bids are to be solicited on a purchase, the superintendent should notify supply houses that sealed bids are to be taken. Such information should be published in the local newspaper and in various trade journals. Circular letters probably would work out better for the size schools under consideration in this report. Reeder²⁰ indicates that school officials who have tried the circular letter method of advertising insist that it is the best method they have found. A copy of such circular letter should be sent to all supply houses which might be interested in bidding on the supplies to be purchased. Keeping an up-to-date list of supply firms to which such letters, specifications, and bidders' blanks may be sent, will be very beneficial to the superintendent.

A blank²¹ which each bidder must use in submitting his bid should be provided. A portion of such a blank is shown in Appendix C.

Sometimes a guarantee from a bidder that he will fulfill the terms of his bid is required. Usually this amounts to about ten per cent of the total cost of the supplies. In the long run where such a guarantee is practiced, the school is actually forcing a higher price on its instructional supplies.

²⁰ Reeder, op. cit., p. 385.

²¹ Ibid., pp. 386-7.

C. R. Marchant,²² business administrator and secretary-treasure of Weston Board of Education, Weston, Ontario, has listed some practices in purchasing which helped to overcome to some extent the fluctuation in prices which caused curtailment in over all operation of his school plant. Marchant established a plan whereby every purchase, no matter how small, was subject to the closest scrutiny:

1. Each requisition is carefully scrutinized for the actual need. Every article called for is similarly scrutinized to avoid the purchase of articles too expensive or elaborate, or of quality inferior for the educational need to be served.

2. Requests for quotations are invited from a large list of suppliers and contractors.

3. The lowest quotation is not necessarily accepted, if it seems to be unreasonable.

4. Where necessary, tenderers are asked to re-examine their price structure, and to requote if they desire.

5. As a direct result of our new purchasing policies some prices and contract purchases have shown reduction:

<u>Original Bid</u>	<u>Final Purchase Bid</u>
1. A supply item, \$12.90 per 100 lb.	\$7.50 per 100 lb.
2. Replacement item, \$258	Accepted bid, \$200
3. Art material, \$7.50 per gross	Final bid, \$6.00 per gross
4. Equipment item, \$1,150	Contract, \$935
5. Construction item, \$500	Contract, \$400

²² C. R. Marchant, "Purchasing Peculiarities in 1951," American School Board Journal, 123:56, December, 1951.

These examples should be a challenge to the superintendent who finds the school budget short of funds and thus cannot visualize the purchase of some greatly needed supplies.

In the long run, according to Hagman²³, economies with no sacrifice of quality are possible only through the placement of large quantity orders. In small school systems, this makes especially desirable the preparing of one large annual order of supplies instead of the frequent placing of small orders.

Table III shows that sixty-six per cent of the seventy-four superintendents answering the questionnaire said that their schools placed one annual order for instructional supplies. Thirty per cent of the superintendents declared that they did not place an annual order and four per cent did not answer the question. Of those who stated that they did place an annual order, eighty-eight per cent felt that an annual order was more economical, while twelve per cent did not believe an annual order was more economical. This evidence bears out Hagman's opinion in the foregoing paragraph concerning the economy of annual orders.

²³ Hagman, op. cit., p. 277.

When to Buy

Another practice of school administrators, which effects economy in purchasing as well as efficiency in the school and also the service rendered by suppliers and manufacturers, is that of placing their annual orders for supplies and equipment too late in the year. One large school supply manufacturer said,

I do not believe that the average school man realizes he is forcing an increase in the cost of production and distribution of school supplies and equipment by buying at a period of the year (such as late June, July, or August) when it throws extra burdens on the manufacturer's source of supply.²⁴

In a recent study²⁵ made in 1949 of purchasing habits of school boards, it was found that seventy-five per cent of the orders were placed between June first and September fifteenth, and that seventy-five per cent of the deliveries were made between August first and October first.

Another study²⁶ by Nienhuser, showed that ninety per cent of school boards of 242 larger communities in twenty-eight states placed over ninety per cent of their orders in the months of May, June, and July.

Table III further shows that of the sixty-six per

²⁴ Parmenter, op. cit., p. 54.

²⁵ Ibid., p. 54.

²⁶ Bruce, op. cit., p. 56.

cent of Kansas school men who placed an annual order for instructional supplies, sixty-four per cent indicated that they placed their orders between May and September.

When the percentage of orders placed between the months of May and September are considered as pointed out in the surveys mentioned above, it is not difficult to understand that school purchasing practices are responsible for: (1) higher prices for supplies, (2) confusion and delay of orders, (3) frequent embarrassment to teachers by not having supplies when they need them.

In a survey, as shown by Table VIII, of thirty classroom teachers on the Fort Hays Kansas State College campus during the summer of 1953, ninety per cent of these teachers indicated that teaching supplies were usually available for their use when they needed them, while ten per cent indicated that supplies were usually not available for their use when needed. However, fifty-seven per cent of these classroom teachers stated that there had been occasions when their instruction had been handicapped because of the lack of needed supplies.

In a letter to the writer, Supply Company "D" gives the following suggestion for the improvement of purchasing procedures of school districts:

Regarding the time of placement of orders, there has always been a tendency to delay until just before school is out or even after it is out, in placing annual school business; and then everyone wanting delivery in the month

of August. This makes a tremendous peak problem, as you know, in warehousing and delivering. It also makes a problem for the customer, in having merchandise run out, because neither distributors or manufacturers can always guess accurately on the demands for any particular item. During the last war and during the shortage period of the Korean situation, there was, of course, more of a tendency for school men to order early in the year--in January, February, or March, then take delivery when they could get it, to be sure they had the material. So it is not a question that they can't actually work out this matter to smooth it out, both for better service to themselves and the lowering of the peaks in the industry which ultimately would reflect in the lower overhead costs and lower prices to the schools.

Supply Company "A" gives the following report concerning late purchases and service:

I doubt that there is a school supply house of any size that can do justice to the fall rush of business. Much of this is due to school administrators going into new positions and not being aware of their needs until that season, however, quite a few wait until fall to place orders. Our company has a policy that every effort is made to ship orders within twenty four hours after they are received, but this is stretched to almost two weeks in the fall. This is a problem to the schools as in most cases they need delivery at once.

As shown by Table V, all four of the supply companies serving Kansas schools, who were contacted for this survey, agreed unanimously that if the annual school orders were placed by the first of March or April, their companies might: (1) render better service to schools, (2) stabilize employment, thereby cutting down on overhead, (3) offer savings to schools because of the decrease expenditures.

Nienhuser²⁷ is of the same opinion as these supply companies in that he believes that supplies could be

²⁷ Ibid., p. 56.

distributed evenly over the school year. He indicates that such a practice which is being followed in a slowly growing number of communities will help the schools because it will:

1. Spread the work of the purchasing, warehousing, and delivery crews.
2. Assure the schools the lowest prices.
3. Improve the quality of the articles purchased.
4. Reduce shipping and delivery difficulties.
5. Provide teachers and children with needed materials exactly when wanted.

Table VIII of this study shows, that seventy per cent of the thirty teachers answering the questionnaire, made an annual requisition for their instructional supplies, while thirty per cent did not make an annual requisition for supplies. Of the teachers who made an annual requisition, eighty-seven per cent made their requisition in the month of May, nine per cent made their requests in April, and four per cent made an annual requisition in the month of March. The table further shows that eighty-seven per cent of these teachers did not think it would be unreasonable to determine their annual supply list by February first.

Co-operative Buying

One practice among some school districts which bears investigation and consideration is that of co-operative purchasing of school supplies. Although this practice is not a

common one among Kansas schools, Table III shows that there is interest among some Kansas superintendents toward the co-operative plan.

Table III shows that ninety-nine per cent of the schools replying to the questionnaire did not participate in co-operative purchasing, however, 32 per cent of the superintendents believed that co-operative purchasing could be worked out successfully in their counties, leagues, or neighboring schools. Moreover sixty-six per cent of the school superintendents indicated they would favor co-operative buying of supplies if their school could realize a saving.

The effectiveness of co-operative buying has been so marked in California that the state legislature in 1928, enacted a law which requires all rural school districts to purchase co-operatively through the office of county superintendent.

The data presented in Table IV shows the large economies which the rural districts of one California County (San Luis Obispo) effected through co-operative purchasing of supplies. The superintendent of schools in that county estimated that at least five thousand dollars was saved annually by co-operative purchasing.

C. F. Young²⁸ described the organization of a co-operative purchasing plan used by several districts in the

²⁸ C. F. Young, "Cooperative Buying for Schools," American School Board Journal, 93:28, July, 1936.

TABLE IV

A COMPARISON OF SCHOOL SUPPLY PRICES UNDER THE
CO-OPERATIVE PURCHASING PLAN WITH PRICES UNDER
THE NON-CO-OPERATIVE PLAN²⁹

Supply Item	Prices Paid by Individual Districts Under Old Plan	Co-operative Bids for First Year	Co-operative Bids for Second Year
Pens, per gross	\$1.50	\$.75	\$.50
Ink, per quart	1.50	1.00	.60
Paste, per pint	1.00	.65	.45
Manila drawing paper per ream	3.25	.80	.63
Legal-cap paper, per ream	5.40	2.16	1.40
Blotters, per gross	1.00	.35	.27
Cut news, per pound	.19	.05	.04

²⁹ Reeder, op. cit., p. 383.

San Lois Valley, Colorado. He believed that part of the success of their organization was due to three factors: (1) the willingness of the superintendent to give and to take in setting up a standardization program, (2) the geographical location, and (3) sufficient firms to make bidding competitive. Several of these superintendents have figured that their districts saved an average of thirty per cent each year through their co-operative efforts.

An investigation made by A. H. Shipley,³⁰ in Fresno County, California, found that co-operative purchasing of school supplies effected an average saving of approximately fifty per cent. His study showed that in 1.33 per cent of the 376 purchases, the prices slightly favored district buying. On the contrary, in 59.31 per cent of the purchases, district buying was from 10 to 100 per cent higher than central buying; in 32.71 per cent of the purchases, district buying was from 100 to 200 per cent higher; in 2.39 per cent, from 300 to 400 per cent higher; and in .26 per cent, more than 400 per cent higher.

Payment of Accounts

Another example of malpractice by school administrators in school purchasing, is the failure to make payment of accounts on time. Table III reveals that seventy-eight

³⁰ Reeder, op. cit., p. 382.

TABLE V

COMPARISON OF DATA CONCERNING PURCHASING PRACTICES OF KANSAS SCHOOLS
AND SUPPLY HOUSES AS REPORTED BY FOUR MAJOR SUPPLY COMPANIES

	Company A	Company B	Company C	Company D
1. Approximately what per cent of annual school orders for instructional school supplies are received by your company:				
a. Before March first?	11	5	5	5
b. Between March 1st and May 31st?	20	40	25	40
c. Between June 1st and Aug. 31st?	33	25	50	50
d. After Aug. 31st?	36	20	20	5
2. Do schools effect a saving from your company by accepting delivery of supplies in advance of the normal buying period?	no	no	no	no
3. What is the average amount of an order on which your company is asked to make competitive bids?	\$400	\$400	\$400	\$500
4. What per cent of orders placed with your company are requested to be packaged separately for individual teachers?	2	10	5	5
a. Does your company provide this service for schools?	yes	yes	yes	yes
b. Do schools generally take advantage of this service?	no	no	no	no

TABLE V (continued)

COMPARISON OF DATA CONCERNING PURCHASING PRACTICES OF KANSAS SCHOOLS
AND SUPPLY HOUSES AS REPORTED BY FOUR MAJOR SUPPLY COMPANIES

	Company A	Company B	Company C	Company D
5. Does there seem to be any evidence that Kansas schools are placing their annual orders earlier now than they did five years ago?	no	no	no	no
6. If annual school supply orders were placed with your company by March or April 1st, do you believe your company might:				
a. Render better service to schools?	yes	yes	yes	yes
b. Stabilize employment, thereby cutting down on overhead?	yes	yes	yes	yes
c. Offer savings to schools because of the decreased expenditures?	yes	yes	yes	yes
7. If your company is represented by salesmen, about what per cent of their calls are made by appointment from the schools?	5	18	1	3
8. Does your company offer a discount for cash paid on delivery?	no	no	no	no
9. About what per cent of accounts for instructional supplies are paid within:				
a. Thirty days?	40	1	50	75
b. Sixty days?	40	20	30	15
c. Ninety days?	15	40	15	5
d. More than 90 days?	5	39	5	5

per cent of the Kansas superintendents answering the question concerning the payment of accounts make their payments within thirty days. Nineteen per cent of the superintendents made payments of accounts within sixty days, and three per cent paid their accounts within ninety days.

In direct contrast to the data furnished by the superintendents of seventy-four Kansas schools, Table V shows nearly an opposite picture by Supply Company "B" regarding the payment of accounts by schools. It should be noted that Company "B" reported only one per cent of schools as making payment within thirty days, twenty per cent of schools paying within sixty days, forty per cent of schools paying within ninety days, and as many as thirty-nine per cent taking more than ninety days to make payment of accounts.

A close parallel to the superintendents report is that reported by Company "D", the largest variation being only five per cent on one period of time. Table VI shows that Companies "A" and "C" receive collections in nearly the same number of days.

Company "A" believes that many school accounts which run over thirty days are due to neglect. This neglect becomes quite a factor to all school supply houses in that their accounts receivable are such as to necessitate their being covered with borrowed money. This company also implies that there is a general feeling among supply houses that

schools need to improve their method of paying bills more promptly.

Quite in agreement with the above statements are a few comments taken from a letter from Company "A" (Appendix C)

The lax handling of payments of accounts by many schoolmen makes collections a problem where there should be none in the school industry. While credit losses are nil and no item is set up in overhead markups to include credit losses, yet laxity on the part of schoolmen in both keeping their accounts and getting them cleared takes a considerable amount of time in the accounting department.

A recent survey³¹ made of accounting practices of boards of education discloses the startling fact that ninety per cent of all accounts in 1949 became over due on a thirty day net basis. Eighty-five per cent of them ran over sixty days, and three fourths of the accounts ran over 90 days. The survey further showed that one half of the school supply and equipment accounts ran over four months and forty per cent of the school boards took over a year to pay their debt.

A conclusion which might be drawn from the evidence presented in these studies, is that school boards have a tendency to pay their accounts more promptly now than they did in 1949. This tendency would be true if statistics were based on the reports of seventy-four Kansas superintendents and also on the average of the four supply companies included in this survey. Table VI shows, however, that ninety-nine

³¹ Parmenter op. cit., p. 54.

per cent of Company "B's" accounts became over due in thirty days. The table further shows that seventy-nine per cent of the same company's accounts became over due in sixty days and thirty-nine per cent of their accounts are not paid within ninety days.

The results of this study would indicate that at least the seventy-four Kansas schools are doing a better than average job of paying their accounts promptly, even though schools as a whole are very lax in this respect. Furthermore the evidence points out that school districts should not neglect the prompt payment of bills which in the long run actually raises prices on supplies purchased by the schools.

Storage and Distribution

Warehouses or storage rooms have been found practical in larger cities where supplies were kept for all the schools. In the smaller school there usually has not been a central warehouse or storage room. Usually the supplies have been delivered to the school office for checking and distribution. Small closets have characterized the main storage space for supplies in the older buildings.

TABLE VI

A PERCENTAGE COMPARISON OF DATA RELATIVE TO
TIME USED IN PAYMENT OF SCHOOL ACCOUNTS AS
REPORTED BY SEVENTY-FOUR KANSAS SCHOOL
SUPERINTENDENTS AND FOUR SUPPLY HOUSES

Payment made within	Company A	Company B	Company C	Company D	Average of four Companies	Superin- tendents Report
30 days	40	1	50	75	42	78
60 days	40	20	30	15	26	19
90 days	15	40	15	5	19	3
more than 90 days	5	39	5	5	13	0

A plan which delivers the supplies to the teacher and janitor as soon as they are received has been in use in Rochester, New York, for several years. The advantages of the Rochester plan³² is outlined as follows by a principal of one of the schools in that city:

From the teacher's point of view the system:

- a. Provides each teacher with all her supplies to work with at the beginning of the term.
- b. Indicate just how much she is to have and is sure to get for the terms work, so she can plan her work accordingly.
- c. Provides for an adequate amount but not an over-supply, so it teaches economy on the teachers part.
- d. Provides for the saving of time, as it is not necessary to be constantly sending to the principal's office for supplies through out the school year.

From the principal's point of view, the system:

- a. Provides for the saving of time, because no requisitions and no duplicate handling of supplies are required, and teachers do not have to ask the office constantly for some supplies.
- b. Emphasizes the importance of economy all along the line.
- c. Eliminates the necessity of keeping at the office a record of each teachers allotment of supplies throughout the term.
- d. Eliminates the necessity of storeroom space within the building.
- e. Saves janitor's time as all supplies are delivered at one time to a teacher.

³² Reeder, op. cit., p. 390.

Table VII which provides data on storage and distribution of school supplies shows that seventy-seven per cent of the seventy-four schools used in this survey have instructional supplies delivered to a central storeroom and then deliveries are made to the respective buildings. Nineteen per cent of the included schools do not use such a practice.

Seventy-six per cent of the superintendents indicated that they had a storeroom in each building, while twelve per cent stated they did not have a store room in each building.

Administrators of forty-two per cent of the schools included in this survey said that all instructional supplies were delivered to each classroom teacher at the beginning of the school year. Fifty-four per cent of the schools in this survey said they did not follow the practice of delivering all the supplies at the beginning of the year.

In comparison with the above paragraph, Table VIII reveals that thirty per cent of thirty classroom teachers, used in this survey, have all instructional supplies delivered to them at the beginning of the school year so that they need not make further requisition for supplies. Seventy per cent of the classroom teachers signified that they believed the delivery of all instructional supplies in the manner described would be a good practice. Twenty per cent of these teachers did not believe the practice would be good, while ten per cent of the teachers were not sure enough to give an answer.

TABLE VII

A SURVEY OF PRACTICES OF SEVENTY-FOUR KANSAS SCHOOL
SUPERINTENDENTS REGARDING THE STORAGE AND
DISTRIBUTION OF INSTRUCTIONAL SUPPLIES *

	Yes	No	No Answer
1. As a general rule, are instructional supplies in your school system delivered to a central storeroom and then delivered to the respective buildings?	77	19	4
2. If your answer to number one is no, are instructional supplies delivered directly to the building in which they are to be used?	79	21	0
a. If your answer to number two is yes, is a continuous inventory kept by each building?	45	55	0
3. If your system consists of more than one building, do you have a storeroom for instructional supplies in each building?	76	12	12
4. Are these storerooms easily accessible to the staff?	76	12	12
5. Does your school distribute all instructional supplies to each classroom teacher at the beginning of the school year?	42	54	4
6. Is a written requisition, signed by the teacher, used to obtain instructional supplies from the principal or storeroom?	15	81	4
7. Are instructional supplies always checked against their invoices upon arrival at your school?	91	4	5
8. Do you have a separate storage place for janitorial supplies?	89	7	4

* Answers given in this tabulation are percentage.

A written requisition, signed by the teacher, to obtain instructional supplies from the principal or storeroom, is not used in eighty-one per cent of the schools included in this study. Fifteen per cent of the superintendents indicated that they do require such a requisition to secure supplies.

According to Table VIII, sixty-seven per cent of thirty classroom teachers obtained additional supplies through their superintendent, principal, or school secretary without a requisition. Thirty-three per cent of these teachers designated that they did not obtain additional supplies without a requisition.

Instructional supplies are always checked against their invoices in ninety-one per cent of the seventy-four Kansas schools, while four per cent of these schools do not check their orders against the invoices.

Table VII shows that eighty-nine per cent of the schools reporting on this questionnaire provided separate storage for janitorial supplies and seven per cent of the schools do not have separate storage space for janitorial supplies.

Superintendents Training in Administrative Purchasing

That administrative purchasing should be given more consideration in college courses for administrators is well

TABLE VIII

REPLIES OF THIRTY CLASSROOM TEACHERS
CONCERNING INSTRUCTION SUPPLIES*

	Yes	No	No Answer
1. Do you as a teacher, have a voice in the selection of school supplies that you use?	93	7	0
2. Do you make out an annual requisition for your instructional supplies?	70	30	0
a. If your answer to #2 is yes, in what month do you usually make your requisition?	Jan. 4	Apr. 9	May 87
3. Are records of quantities of supplies used in previous years available for your use in making out your future requisition?	57	43	0
4. Is a standard supply list available to aid in your selection of instructional supplies?	63	37	0
5. Do you think it would be unreasonable to ask you to determine your annual supply list by February 1st?	13	87	0
6. Are all your instructional supplies delivered to you at the beginning of the school year so that you need not make further request for supplies?	30	70	0
a. Do you believe that question #6 would be a good practice?	70	20	10
7. Do you obtain additional supplies through your superintendent, principal, or school secretary without a requisition?	37	33	0
8. Does your school usually have teaching supplies available for your use when you need them?	90	10	0
9. Have there been occasions when your instruction has been handicapped because of the lack of needed supplies?	57	43	0

* The thirty teachers used in this survey were summer school students at Fort Hays State College, Hays, Kansas, in 1953.

All tabulations are given in per cent.

substantiated by the following facts which were obtained from two questions at the close of the questionnaire sent to the superintendents: (1) seventy-seven per cent of the superintendents had no courses during their administrative training in administrative purchasing, and (2) ninety per cent of the superintendents who had no such courses in their college training felt that some course in administrative purchasing would have been of value to them.

In addition nearly all supply houses are in agreement that a better system of accounting should be used by school superintendents. One company suggested that a system of Purchase Order Vouchers and Register be used and that schools withhold payment of each voucher until the order is completed in its entirety. This same company said that the smaller schools were the ones with which they encountered the most difficulty.

Another company remarked that school people had the reputation in all quarters of being notoriously poor business people.

All too frequently cases of misuse of school funds come to light through newspapers and other sources, which further bears out the theory that school people are poor business people. Many times such allegations are the direct result of ignorance of, or the lack of a good accounting system.

IV. SUMMARY AND CONCLUSIONS

Summary

From the data presented in this study regarding the purchasing practices of school administrators, the following summary may be made relative to the Kansas schools included in this survey.

Selection of Instructional Supplies

1. Ninety-nine per cent of the superintendents who responded to the questionnaire, indicated that they made selection of supplies based on recommendations of their teachers. This was substantiated by the fact that ninety-three per cent of the teachers questioned, reported that they had a voice in school supply selection.

2. Sixty-six per cent of the superintendents said they sometimes purchased supplies without recommendations from teachers.

3. Forty-six per cent of the superintendents believed that teacher committees could be used satisfactorily within their schools to help select supplies.

4. Superintendents were unanimous in reporting that custodians had a voice in the selection of janitorial supplies.

5. Ninety-nine per cent of the administrators stated that they used comparative methods of buying when selecting visual aid equipment.

6. Forty-five per cent of the superintendents occasionally selected library or reference books for the elementary school library, without consulting the elementary principal. Seventy per cent of the schools purchased library books through the KSTA reading circle. Thirty-eight per cent of the schools had central libraries.

7. Fifty-eight per cent of the superintendents indicated that salesmen used too much of the administrators time.

8. Forty-five per cent of the superintendents favored an interviewing period for salesmen, after requisitions and inventories were checked. Approximately the same number (forty-seven per cent) were not in favor of this plan.

9. Twenty-two per cent of the superintendents signified that salesmen notified them in advance of the day on which they would call at their school. Of the seventy-four per cent who were not notified by salesmen, seventy-three per cent believed it would be a good practice to follow. Supply companies indicated that about seven per cent of their salesmen calls were made by appointment.

Purchasing Instructional Supplies

1. Seventy-seven per cent of the schools in this survey do not have a written purchasing policy according to

reports of the superintendents.

2. Thirty-nine per cent of the schools did not use purchase order forms for purchases other than local purchases.

3. Sixty-six per cent of the superintendents indicated that they placed annual orders for school supplies. Eighty-eight per cent of those who made annual orders felt that such orders were more economical. Annual requisitions for supplies were made by seventy per cent of the teachers reporting. Sixty-two per cent of the superintendents stated that their annual orders were placed between March first and May thirty first, however, the four supply companies showed that, on the average only thirty-one per cent of their annual orders are received during the same period of time. Thirty-four per cent of the orders for instructional supplies were placed between June first and August thirty first, according to the report of the superintendents. During the same period of time, the supply companies stated they received forty per cent of their orders.

4. Seventy per cent of the teachers surveyed, stated that they made annual requisitions for supplies. Of this group, eighty-seven per cent made their requisitions in the month of May.

5. Fifty-seven per cent of the teachers had records of quantities of supplies used in previous years available for their use in making out future requisitions.

6. Eighty-seven per cent of the teachers did not think it would be unreasonable to ask them to determine their annual supply list by February first.

7. Supply companies were unanimous in their opinion that if the annual school orders were placed with their companies by March or April first, their companies might: (a) render better service to schools, (b) stabilize employment, thereby cutting down on overhead, (c) offer savings to schools because of the decreased expenditures.

8. None of the schools participated in co-operative buying. Thirty-two per cent of the schools believed that co-operative buying might be worked out in their county, league, or neighboring towns, and sixty-six per cent of the schools would favor such a plan if their school could realize a saving.

9. Forty-six per cent of the superintendents, stated that the lowest price for the quality desired is not the practice in their school.

10. Eighty-five per cent of the superintendents constantly keep on the alert for instructional supplies which can be purchased at a lower cost.

11. Seventy-eight per cent of the superintendents of the schools reporting, indicated that local concerns were given preference in supplying some of the instructional supplies if their prices were within ten per cent and the

quality of merchandise was as good.

12. Twenty-four per cent of the superintendents believed that a purchase should be open for bids on a competitive basis if the amount of the purchase is from one hundred to two hundred dollars. Fifteen per cent of the superintendents believed the amount should be three hundred dollars and thirty-three per cent indicated the amount should be five hundred dollars.

Supply houses indicated that four hundred and five hundred dollars were the amounts on which they were usually asked to bid.

13. Seventy-eight per cent of the superintendents included in this study, stated that their school accounts were paid within thirty days. Nineteen per cent of the superintendents paid their accounts within sixty days and three per cent paid their accounts within ninety days. Supply houses show, on the average, that only forty-two per cent of accounts are paid in thirty days; twenty-six per cent in sixty days, nineteen per cent in ninety days, and thirteen per cent of accounts were paid in more than ninety days.

Storage and Distribution of Instructional Supplies

1. Seventy-seven per cent of the schools, in this survey, according to the report of the superintendents, have

supplies delivered to a central storeroom and then they are delivered to the respective buildings.

2. Seventy-nine per cent of the nineteen per cent of the schools who do not follow the above practice, have their supplies delivered directly to the buildings in which they will be used. About forty-five per cent of the superintendents keep a continuous inventory in each building.

3. Seventy-six per cent of the included schools have a storeroom for supplies in each building and these storerooms are easily accessible to the staff.

4. Forty-two per cent of the superintendents in this study, indicated that all instructional supplies are distributed to each teacher at the beginning of the school year. Only thirty per cent of the teachers included in this study said that all supplies were delivered to them at the first of the school year, however, seventy per cent of the teachers thought it would be a good practice.

5. Fifteen per cent of the superintendents indicated that they required a written requisition, signed by the teacher, to obtain instructional supplies from the principal or storeroom.

6. Ninety-one per cent of the administrators said that they always checked their supplies against the invoices when the supplies arrived.

7. Eighty-nine per cent of the schools included in

this study, provided a separate storage place for janitorial supplies.

8. Ninety per cent of the teachers reporting, indicated that they usually have supplies available for use when needed, however, fifty-seven per cent of the teachers have had occasions when their instruction was handicapped because of the lack of needed supplies.

Conclusion

The data contained in this research warrant the following conclusions relative to schools included in this study.

1. There is evidence that relatively few schools have a written purchasing policy.

2. Administrators agree that the teacher or custodian should be consulted regarding the selection of supplies to be used.

3. There is lack of agreement among superintendents regarding the use of cooperative purchasing of instructional supplies in their county, league, or neighboring schools.

4. Superintendents are in disagreement as to whether or not salesmen take up too much administrative time.

5. Opinions of superintendents are not in accord concerning a definite interviewing period for salesmen.

6. There is evidence that superintendents in this

survey are inclined to be ~~more~~ prompt in paying accounts, even though supply companies agree that schools in general are very lax in this respect.

7. There is only slight disagreement among teachers favoring the practice of having all supplies delivered to them at the beginning of the year.

8. School supply companies agree that earlier placement of annual orders would give better service and prices to schools.

9. Most administrators favor the placement of an annual order for supplies.

Recommendations

After completing this study and making comparisons, the writer makes the following recommendations:

1. That further investigation be made on the practices of school administrators in schools of smaller teacher population, and that a simplified form of accounting be designed for use in smaller schools.

2. That school supply companies be given opportunity to express themselves regarding the kinds of purchasing forms to be used.

3. That the Kansas Council for the Improvement of School Administration select and try to induce some ideally located county to give co-operative purchasing a fair trial.

4. That Kansas colleges and universities consider one of the following alternatives:

- a. Offer courses in administrative purchasing.
- b. Devote more time in a regular education course to the problem of administrative purchasing than an occasional chapter in a text may demand.
- c. Investigate the desirability of administrators having a two or three week work shop in the field of purchasing.

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APPENDIX A

Dear Administrator:

As an administrator of a school district which employes about fifteen to thirty-five teachers, you have been selected as one who would be willing to take a few minutes time to help provide data for a Masters Thesis on a problem which should prove beneficial to all administrators in school systems of this size.

The problem for this thesis study involves selecting, purchasing, storage and distribution of instructional school supplies. The Kansas Council for the Improvement of School Administration suggested this problem and they will be vitally concerned with the findings of this report.

The purpose for making a study of this problem is to determine if there are some common practices in use by school administrators in Kansas and to make a contribution toward the improvement of present practices of administration of school supplies.

I wish to thank you in advance for your professional assistance.

Sincerely,

Kenneth Kaufman
Elementary Principal
Medicine Lodge, Kansas

Instructional supplies as referred to in this study will be considered as those supplies which are used by the school staff in day to day instructional work. Certain instructional equipment such as visual aids and laboratory equipment may also be considered.

PART I

Selecting Instructional Supplies

Check One ☒ Yes ☐ No

- Are purchases of instructional supplies usually made on recommendations from your teachers through your principal (s)? ☐ ☐
- Are purchases sometimes made solely by you without recommendation from persons using the instructional supplies? ☐ ☐
- Do you believe that a teacher committee, to study the needs and wants of the staff and make recommendations for purchasing, would work out satisfactorily in your school? ☐ ☐
- Do the custodians have a voice in the selection of janitorial supplies? ☐ ☐
- Do you make a selection of visual aid supplies and equipment from one concern without making a comparison with other distributors? ☐ ☐
- Do you occasionally select library books, or reference books for your elementary school library without consulting your elementary principal? ☐ ☐
- a. Do you purchase a complete pupil list of the Kansas State Reading Circle Books for your elementary school? ☐ ☐
- b. Does your elementary school have a central library? ☐ ☐
- Do you as an administrator feel that too much of your time is taken up by salesmen? ☐ ☐
- Would you favor a definite interviewing period for salesmen of about two week duration, after inventories and requisitions have been carefully checked and tabulated? ☐ ☐
- Do you ask salesmen to notify you in advance of the day of coming to your school? ☐ ☐
- If your answer to question number 9 is no, do you believe the practice would be a good one? ☐ ☐

COMMENTS:

Purchasing Instructional Supplies

Check One ☒

Yes No

- Does your school have a written purchasing policy?
(If your answer is yes would you please enclose a copy.) ☐ ☐
- Do you use purchase order blanks for other than local purchases?
(If yes, enclose blank.) ☐ ☐
- Does your school place one annual order for instructional supplies? ☐ ☐
- If your answer to number 3 is yes:
- a. Do you feel that an annual order is more economical? ☐ ☐
- b. What month of the year do you place your order? ()
month
- Does your school join together with adjoining school systems in
a cooperative buying program to secure greater economy? ☐ ☐
- If your answer to number 4 is no:
- a. Do you believe that cooperative purchasing could be
worked out successfully in your county, league, or
neighboring schools? ☐ ☐
- b. Would you favor cooperative buying of instructional
supplies if your school could realize a saving? ☐ ☐
- Is the lowest price for the quality desired always the practice
when buying instructional supplies in your school? ☐ ☐
- Does your school constantly keep on the alert for instructional
supplies which most nearly meet the requirements and which can
be purchased at a lower cost? ☐ ☐
- Are local concerns given preference in supplying some of the
instructional supplies if their price is within 10% of other
suppliers and the quality is as good? ☐ ☐
- How large do you feel a purchase should be before it is open for
bids on a competitive basis? \$50, \$100, \$200, \$300, \$400, \$500
or more? ()
amount
- Does your school usually make payment of accounts for instructional
supplies within: 30 days? 60 days? 90 days? ()
days

COMMENTS:

Storage and Distribution

Check One ☒ L

Yes No

- As a general rule, are the instructional supplies in your school system delivered to a central storeroom and then delivered to the respective buildings? ☐ ☐
- If your answer to number one is no, are instructional supplies delivered directly to the building in which they are to be used? ☐ ☐
- a. If your answer to number two is yes, is a continuous inventory kept by each building? ☐ ☐
- If your system consists of more than one building, do you have a storeroom for instructional supplies in each building? ☐ ☐
- Are these storerooms easily accessible to the staff? ☐ ☐
- Does your school distribute all instructional supplies to each classroom teacher at the beginning of the school year? ☐ ☐
- Is a written requisition, signed by the teacher, used to obtain instructional supplies from the principal or storeroom? ☐ ☐
- Are instructional supplies always checked against their invoices upon arrival at your school? ☐ ☐
- Do you have a separate storage place for janitorial supplies? ☐ ☐

Did you at any time during your administrative training have any course in Administrative Purchasing? ☐ ☐

If your answer to the above question is no, do you feel that such a course would have been valuable to you? ☐ ☐

COMMENTS:

If you would like an abstract of this study, please sign your name and address.

A QUESTIONNAIRE FOR CLASSROOM TEACHERS CONCERNING INSTRUCTIONAL SUPPLIES

1. Do you, as a teacher, have a voice in the selection of school supplies that you use? Yes No
2. Do you make out an annual requisition for your instructional supplies? Yes No
 - a. If your answer to #2 is yes, in what month do you usually make your requisition? _____
3. Are records of quantities of supplies used in previous years available for your use in making out your future requisition? Yes No
4. Is a standard supply list available to aid in your selection of instructional supplies? Yes No
5. Do you think it would be unreasonable to ask you to determine your annual supply list by February 1st? Yes No
6. Are all your instructional supplies delivered to you at the beginning of the school year so that you need not make further request for supplies? Yes No
 - a. Do you believe that question #6 would be a good practice? Yes No
7. Do you obtain additional supplies through your superintendent, principal, or school secretary without a requisition? Yes No
8. Does your school usually have teaching supplies available for your use when you need them? Yes No
9. Have there been occasions when your instruction has been handicapped because of the lack of needed supplies? Yes No
10. How many teachers are employed in the school system in which you teach? _____
11. What suggestions would you make for the betterment of the administration of school supplies in your school system?

To School Supply Houses

67

1. Approximately what per cent of annual school orders for instructional school supplies are received by your company:
 - a. Before March 1st? _____
 - b. Between Mar. 1st. and May 31st? _____
 - c. Between June 1st and Aug. 31st? _____
 - d. After Aug. 31st? _____
2. Do schools effect a saving from your company by accepting delivery of supplies in advance of the normal buying period? YES _____
 - a. If your answer to #2 is yes, about what per cent of discount? - - - - - _____
3. What is the average amount of an order on which your company is asked to make competitive bids? \$50 \$100 \$200 \$300 \$400 \$500 or more? - - - - - \$ _____
4. What per cent of orders placed with your company are requested to be packaged separately for individual teachers? _____
 - a. Does your company provide this service for schools? YES _____
 - b. Do schools generally take advantage of this service? YES _____
5. Does there seem to be any evidence that Kansas schools are placing their annual orders earlier now than they did five years ago? - - - - - YES _____
6. If annual school supply orders were placed with your company by March 1st, or April 1st, do you believe your company might:
 - a. Render better service to schools? - - - - - YES _____
 - b. Stabilize employment, thereby cutting down on overhead? YES _____
 - c. Offer savings to schools because of the decreased expenditures? - - - - - YES _____
7. If your company is represented by salesmen, about what per cent of their calls are made by appointment from the schools? _____
8. Does your company offer a discount for cash paid on delivery? - - - - - YES _____
 - a. If your answer to number 8 is yes, what per cent of discount is offered? - - - - - _____
9. About what per cent of accounts for instructional supplies are paid within:
 - a. Thirty days? _____
 - b. Sixty days? _____
 - c. Ninety days? _____
 - d. Over 90 days? _____

APPENDIX B

Name of school or department.....					
Enrollment.....					
Item Number	Description of Item	Amount Delivered For This Year	Probable Surplus at End of This Year	Probable Shortage This Year	Changes in Need for Next Year
<p>Approved by.....</p> <p>Prin. or head of Dept.</p> <p>Date....., 19..</p>					

FIG. 1. Annual Supply Estimate for a School or a Department.

A Sample Bidder's Blank

Bid of _____

Schedule of Estimated Supplies

required by the School Department of the City of Chico, California, for the period of one year, commencing July 1, _____ and ending June 30, _____, the Board of Education reserving the right to use greater or less quantities than below stated. All goods are to be delivered at such times, in such quantities, and in such places (f.o.b.) Chico, as may be required by the Board of Education.

Important

All bids shall be clearly and distinctly written, without any erasure or interlineations, and the total amount of bid on each article must be carried out. If any bid shall have any erasure or interlineation, it will not be received or considered.

All attached special supply or laboratory lists are hereby made a part hereof.

Where aggregate amount of bid is \$500.00 or over, a certified check covering 10 per cent of the total must accompany the bid.

Note: This list specifies standards or grades or articles desired. Equivalent material of other manufacture may be submitted but will be accepted for delivery by the Board's regular purchasing committee only after approval of sample submitted.

Bids must be filed by five o'clock p.m. _____

To the Honorable,

The Board of Education of the City of Chico

Gentlemen:

In compliance with your request, we hereby promise and agree to execute the contract specified herein to the satisfaction of and under the supervision of the Board of Education of the City of Chico, at the prices given below.

Signature of bidder, _____

Address _____

.....,19....

.....TeacherPupils on active roll

.....Room.....Grade.....Building

For this month I shall need these supplies:

QUANTITY NEEDED	QUANTITY ON HAND	ITEM No.	ARTICLE	✓	DON'T WRITE HERE

Supplies received as checked Approved

Teacher Principal

When supplies are delivered check (✓) in column provided
and return this form to the principal.

FIG. 3 Teacher's Requisition Blank for Supplies.

APPENDIX C

_____, Kansas

April 29, 1953

Mr. Kenneth Kaufman
Elementary Principal
Medicine Lodge, Kansas

Dear Mr. Kaufman:

I am returning your questionnaire and wish to state that it seems to have considerable merit. Purchasing has been a major problem with me in every situation.

I do not wish to be bothered too much with agents and yet a few can help a person out with difficult problems. I have narrowed my list down very much simply by not buying and they gradually become discouraged. We have found that our major purchases can be well handled locally and we actually save money. We buy through the local "variety" store and he simply acts as a jobber and takes a small profit. Most of our men here will buy at cost plus 10 per cent if we buy enough to make it a regular practice. We do not buy at catalog or list price and then add 10 per cent as practiced regularly by one company.

I am enclosing our order blank. I sign all orders except in an emergency and that seldom happens. Most of our supplies are bought in the summer, or placed for summer delivery, and we will buy at any time that the situation demands it.

I am also enclosing a price sheet from a wholesale buyer in Denver. We buy from him and I can recommend his services and materials. He does not stock materials and every thing comes from the source of supply. Schools who do not purchase locally can save a lot by using Benedict's buying service.

I am interested in this problem and would be glad to have your study abstract when completed.

Sincerely,

Superintendent of Schools
_____, Kansas

_____, Kansas

May 1, 1953

Mr. Kenneth Kaufman
Box 31
Medicine Lodge, Kansas

Dear Mr. Kaufman:

My position is a little different than in most schools our size since I am employed as Secretary-Business Manager for the Boards of Education and the buying of all supplies except the major items as furniture, stage curtains, etc., is my responsibility. In schools of thirty or more teachers or so it has been my experience it is certainly advantageous and considerable savings can be effected by having someone responsible for a planned buying program rather than random buying by the Superintendent who possibly cannot have full knowledge of inventories, use of articles, etc., because of time demand. (We still have stocks of some items here when I came 7 years ago.)

Most of our general teaching supplies are purchased from four large school supply houses and are constantly on the alert to obtain the quality of merchandise we need at the lowest price, much of which is made by the same manufacturer anyway. Most of our orders are mail orders so we make constant catalog comparisons. We consolidate our ordering as much as we can to save time required to complete the transaction from the order to final payment and also to save on high freight and postage rates. We've greatly reduced the number of items carried in stock and try to get more people to use the same items where convenient. Teachers seem to like it when they know they can count on certain articles being available all the time rather than having to wait for something to be ordered for them.

Problem of number of salesmen and time required can be a big one but we've reduced it after salesmen know our policy. If one would give every salesman a littler order of his specialty, one would be using nothing but specials and teachers wouldn't know what to count on to use.

The problem of janitor supplies is probably the biggest in the school supply field. We buy only from factory representatives rather than jobbers. A national line of janitor

supplies can be mail ordered through general school supply houses and considerable saving can be effected over salesmen's prices. One can purchase unlabeled finishes, etc. from manufacturers at less than 50 per cent of cost of their "Brand" line but since this is their "seconds", quality would probably not be uniform and it requires study before using it exclusively. However, one can expect the same condition if buying from jobbers since their product may vary depending on their source.

I am interested in your findings and will be glad to answer any other questions.

Sincerely yours,

Secretary-Business Manager,
Board of Education
_____, Kansas

School Supply Company A

June 16, 1953

K. K. Kaufman
114 E. 19th Street
Hays, Kansas

Dear Mr. Kaufman:

We are enclosing your form on the School Purchasing. Would be first to admit that some of the figures listed are not absolute but we have done our best. The answers to No. 1 were based on last years business.

The difficulty in correct figures for No. 1 is that several large equipment orders falling within one given period alter the percentage that should be reflected in general buying.

The answer to No. 9 was our estimate as we do not carry a tabulation such that we can give the exact percentage.

Transportation charges have risen to such a height that the schools could make a reasonable saving by purchasing in freight shipments of not less than 100 lbs., when ever possible. If it is a freight shipment of less than 100 lbs., they have to pay the 100 lb., rate. Postal and express rates are quite high.

Many of the schools that have accounts that run over 30 days is due to neglect. This is quite a factor to all school supply houses in that their accounts receivable are such that they have to be covered with borrowed money. There is a general feeling among the school supply houses that the schools should use better methods in paying their bills more promptly.

I doubt that there is a school supply house of any size that can do justice to the fall rush of business. Much of this is due to school administrators going into new positions and not being aware of their needs until that season, however quite a few wait until fall to place orders. Our company has a policy that every effort is made to ship orders within 24 hours after they are received, but this is stretched to almost two weeks in the fall. This is a

problem to the schools as in most cases they need delivery at once.

Please do not feel that we are unhappy in this field of business as we are sincere in stating that we are of the opinion that we are doing business with the finest people in the world.

You have chosen a very worthwhile field in which to make your study and like all others there is room for improvement in both the school and the supply house procedures.

If we can be of further service in any way please do not hesitate to call on us.

Yours very truly,

School Supply Company A

School Supply Company B

June 1st, 1953

K. K. Kaufman
114 East 19th Street
Hays, Kansas

Dear Mr. Kaufman:

Attached herewith please find questionnaire which we received from you today and which we have executed. We would appreciate receiving a copy of your survey when it is completed.

Trusting this is satisfactory to your requirements, we are

Yours very truly,
School Supply Company B

School Supply Company P.

June 15, 1953

Mr. K. K. Kaufman
114 East 19th Street
Hays, Kansas

Dear Mr. Kaufman:

We are very happy to cooperate with you in your survey by filling out the enclosed form.

Yes, we would appreciate receiving a copy of your survey.

If we can be of further help, please let us know.

Sincerely,

School Supply Company C

School Supply Company D

June 18, 1953

Mr. K. K. Kaufman
114 East 19th Street
Hays, Kansas

Dear Mr. Kaufman:

We are returning herewith your questionnaire, which indicates that you have already discovered a good many problems connected with the purchase of supplies.

It is difficult for us to give you actual break-downs on all of these items since we make no actual tabulation of orders as to those which are equipment and those which are supplies, or those which may be orders for immediate needs instead of for annual needs. Some schools, as you are aware, buy from "hand to mouth" all through the year. Some schools have money left over to their budget near the end of the school year and buy up to that extent, which may or may not be annual purchases.

In the matter of cash discounts, schools are all supposed to be on a cash basis; therefore should not make much of this unless they can pay for them promptly and all of the prices are set up with the understanding that payment is forthcoming promptly. As a matter of fact, of course, many schools take many months to pay when the terms of sales are for payment within thirty days. The lax handling of payment of accounts by many schoolmen makes collections a problem where there should be none in the school industry. While credit losses are nil and no item is set up in overhead markups to include credit losses, yet laxity on the part of schoolmen in both deeping their accounts and getting them cleared takes a considerable amount of time in the accounting department.

Some people just completely ignore statements; some people don't have a board meeting for two or three months during the summer; and some of the smaller districts if they don't get the bills paid, they just let them hang over until they have a board meeting. Some schools get a statement and figure they don't owe it-and perhaps actually they do not, but they do not write in or make any kind of an

explanation so that it can be checked up until the thing has run along for three or four months; then you get down to putting on some pressure for collection, and they write back and say they didn't get it. Then you dig into your records and find out perhaps they are correct. School people have the reputation in all quarters of being notoriously poor business people; and there's no reason for it. The business part of their work is as important as other parts, in our estimation.

Regarding the time of placement of orders, there has always been a tendency to delay until just before school is out or even after it is out, in placing annual school business; and then everyone wanting delivery in the month of August. This makes a tremendous peak problem, as you know, in warehousing and delivering. It also makes a problem for the customer, in having merchandise run out, because neither distributors or manufacturers can always guess accurately on the demands for any particular item. During the last war and during the shortage period of the Korean situation, there was, of course, more of a tendency for schoolmen to order early in the year- in January, February, or March- then take delivery when they could get it, to be sure they had the material. So it is not a question that they can't actually work out this matter to smooth it out, both for better service to themselves and the lowering of the peaks in the industry which ultimately would reflect in the lower overhead costs and lower prices to the schools.

I wish you success in the writing of your paper; and if it is convenient to do so, we'd be happy to have a copy of it when it is ready, marked for the writer's attention.

Very truly yours,

School Supply Company D